

HOUSE No. 3948

The Commonwealth of Massachusetts

PRESENTED BY:

Mark V. Falzone

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to the senior circuit tax breaker.

PETITION OF:

NAME:

Mark V. Falzone

DISTRICT/ADDRESS:

9th Essex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE SENIOR CIRCUIT TAX BREAKER.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Paragraph (1) of subsection (k) of section 6 of chapter 62 of the General Laws, as
2 appearing in the 2006 Official Edition, is hereby amended by inserting after the definition of “CPI” the
3 following definitions:-

4 ““Disabled person”, an individual who has been determined to be disabled for purposes of social
5 security disability insurance or supplemental security income programs created under title II and title
6 XVI, respectively, of the social security act.”

7 “Emergency housing maintenance costs”, expenditures by the taxpayer on their primary residence
8 for which they are seeking a tax credit for any of the following situations: to fix structural problems with
9 the residence which would otherwise render the residence imminently uninhabitable; to replace or repair a
10 non-functioning component of the primary home heating system, which is essential to its basic use; to
11 replace or repair a non-functioning component of the residence’s electrical system, which is essential to
12 its basic use; or to replace or repair a non-functioning component of the residence’s plumbing or hot
13 water system, which is essential to its basic use.

14 SECTION 2. Said subsection (k) of said section 6 of said chapter 62 of the General Laws, as so
15 appearing, is hereby further amended by striking out paragraph (2) and inserting in place thereof the
16 following paragraph: -

17 (2) An owner or tenant of residential property located in the commonwealth, who is 60 years of
18 age or older or a disabled person, who is not a dependent of another taxpayer and who occupies said
19 property as his principal residence, shall be allowed a credit equal to the amount by which the real estate
20 tax payment or the rent constituting real estate tax payment exceeds 10 per cent of the taxpayer's total

21 income, less emergency housing maintenance costs, but the credit shall not exceed \$750; provided,
22 however, that in the event the taxpayer's total income does not exceed 50 percent of the income limitation
23 as applicable to the taxpayer under clause (i) of paragraph (3) of this subsection, as increased under
24 paragraph (4) of this subsection, then such amount to which the real estate tax payment or the rent
25 constituting real estate tax payment exceeds the taxpayer's total income shall be calculated based on 8 ½
26 percent of such total income.